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OFFICE OF THE
EXECUTIVE SECRETARY
April 11, 2001

Mr. K. David Waddell, Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

RE: Docket No. 97-00888 (Universal Service Proceeding)

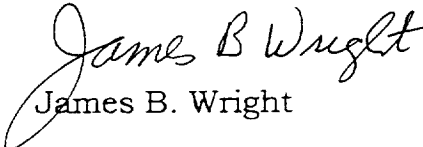
Dear Mr. Waddell:

At the April 3, 2001 prehearing conference in the above docket, AT&T was asked to file the results of the Hatfield cost model run for United Telephone-Southeast, Inc. and BellSouth and then the ILECs were to compare their March 8, 2001 filing with AT&T's filing. AT&T filed the run for United on April 10, 2001.

United has reviewed AT&T's April 10, 2001 filing and has confirmed that United's matrix filed on March 8, 2001 utilizes costs identical to those filed by AT&T on April 10.

Please contact me if you have any questions.

Sincerely,


James B. Wright

Enclosure

cc: Dennis Wagner
Laura Sykora
Kaye Odum
Tom Sokol
Parties of Record